



# COUNTY OF LOS ANGELES

## DEPARTMENT OF PUBLIC WORKS

*"To Enrich Lives Through Effective and Caring Service"*

DONALD L. WOLFE, Director

900 SOUTH FREMONT AVENUE  
ALHAMBRA, CALIFORNIA 91803-1331  
Telephone: (626) 458-5100  
[www.ladpw.org](http://www.ladpw.org)

ADDRESS ALL CORRESPONDENCE TO:  
P.O. BOX 1460  
ALHAMBRA, CALIFORNIA 91802-1460

IN REPLY PLEASE

REFER TO FILE: **W-0**

November 10, 2005

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, CA 90012

Dear Supervisors:

**LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY  
ANNEXATION 40-69 (4-138), LOCAL AGENCY FORMATION COMMISSION  
DESIGNATION 2004-26  
NEGOTIATED TAX EXCHANGE RESOLUTION  
SUPERVISORIAL DISTRICT 5  
3 VOTES**

**IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY  
OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40,  
ANTELOPE VALLEY:**

Adopt the enclosed Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-69 (4-138).

### **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

We are recommending that your Board adopt the enclosed Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-69 (4-138), approximately 47.05 acres of vacant land in the City of Lancaster to Los Angeles County Waterworks District No. 40, Antelope Valley (District).

### **Implementation of Strategic Plan Goals**

This action meets the County Strategic Plan Goal of Organizational Effectiveness as it will provide effective and efficient delivery of water to future customers within the annexed area.

### **FISCAL IMPACT/FINANCING**

New revenue will be generated in the form of standby charges paid by the property owners to the District for capital improvement projects.

The property owners requesting the proposed annexation will pay all required fees associated with this project.

The Joint Resolution will transfer a portion of the annual property tax increment from each of the affected County taxing entities, together with the Lancaster Cemetery District, the Antelope Valley Mosquito Abatement & Vector Control District, County Sanitation Districts of Los Angeles County District No. 14, the Antelope Valley Resource Conservation District, the City of Lancaster, and the Antelope Valley-East Kern Water Agency to the Los Angeles County Waterworks District No. 40, Antelope Valley. The property tax transfers will become effective Fiscal Year 2006-07.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution.

Adoption of the tax transfer Resolution by your Board will allow the Local Agency Formation Commission (LAFCO) to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The tax transfer Resolution has also been approved as to form by County Counsel.

### **IMPACT ON CURRENT SERVICES (OR PROJECTS)**

There will be no negative impact on current County services or projects during the performance of the recommended services.

The Honorable Board of Supervisors  
November 10, 2005  
Page 3

**CONCLUSION**

After approval of this recommendation, please return three adopted copies of this letter and three signed originals of the Joint Resolution to Public Works, Waterworks and Sewer Maintenance Division, for processing to LAFCO, and forward one adopted copy of the letter and Resolution to the County Assessor.

Respectfully submitted,

DONALD L. WOLFE  
Director of Public Works

MR:lm  
BDL2199

Enc.

cc: Chief Administrative Office  
County Assessor  
County Counsel

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICTS OF LOS ANGELES COUNTY DISTRICT NO. 14, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-69 (4-138), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2004-26, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito Abatement & Vector Control District, the Board of Directors of County Sanitation Districts of Los Angeles County District No. 14, the Board of Directors of the Antelope Valley Resource Conservation District, the Board of Directors of the Antelope Valley-East Kern Water Agency, and the City Council of the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-69 (4-138) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District, Antelope Valley Mosquito Abatement & Vector Control District, County Sanitation Districts of Los Angeles County District No. 14, Antelope Valley Resource Conservation District, Antelope Valley–East Kern Water Agency, and the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-69 (4-138) is approved and accepted.

2. For fiscal years commencing on or after July 1, 2006, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-69 (4-138) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-69 (4-138).

4. If at any time after the effective date of this Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

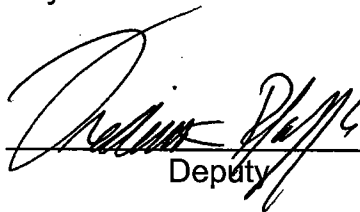
The foregoing Resolution was adopted on the \_\_\_\_\_ day of \_\_\_\_\_, 2005  
by the Board of Supervisors of the County of Los Angeles as the governing body of the  
Los Angeles County Waterworks District No. 40, Antelope Valley.

VIOLET VARONA-LUKENS  
Executive Officer of the  
Board of Supervisors of the  
County of Los Angeles

By \_\_\_\_\_  
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.  
County Counsel

By  \_\_\_\_\_  
Deputy

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICTS OF LOS ANGELES COUNTY DISTRICT NO. 14, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-69 (4-138), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2004-26, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito Abatement & Vector Control District, the Board of Directors of County Sanitation Districts of Los Angeles County District No. 14, the Board of Directors of the Antelope Valley Resource Conservation District, the Board of Directors of the Antelope Valley-East Kern Water Agency, and the City Council of the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-69 (4-138) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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PASSED, APPROVED, AND ADOPTED this 14<sup>th</sup> day of September 2005, by the following vote:

AYES: 3

NOES: 0

ABSENT: 0

ABSTAIN: 0

Jack Poney  
Chairperson, Board of Directors  
Lancaster Cemetery District

ATTEST:

Barbara Little  
Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICTS OF LOS ANGELES COUNTY DISTRICT NO. 14, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-69 (4-138), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2004-26, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito Abatement & Vector Control District, the Board of Directors of County Sanitation Districts of Los Angeles County District No. 14, the Board of Directors of the Antelope Valley Resource Conservation District, the Board of Directors of the Antelope Valley-East Kern Water Agency, and the City Council of the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-69 (4-138) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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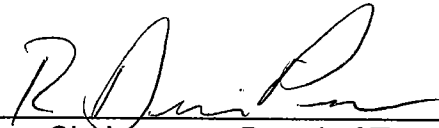
PASSED, APPROVED, AND ADOPTED this 23 day of August 2005, by  
the following vote:

AYES: 5

NOES: 0

ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Trustees  
Antelope Valley Mosquito  
Abatement & Vector Control

ATTEST:

  
Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICTS OF LOS ANGELES COUNTY DISTRICT NO. 14, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-69 (4-138), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2004-26, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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PASSED, APPROVED, AND ADOPTED this 28th day of September, 2005, by the following vote:

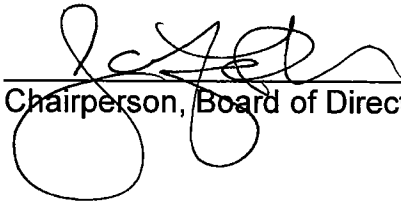
AYES: Three (3)

NOES: None

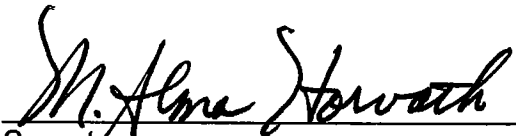
ABSENT: None

ABSTAIN: None

County Sanitation District No. 14  
of Los Angeles County

  
Chairperson, Board of Directors

ATTEST:

  
Secretary

SEP 28 2005  
Date

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICTS OF LOS ANGELES COUNTY DISTRICT NO. 14, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-69 (4-138), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2004-26, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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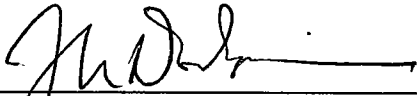
PASSED, APPROVED, AND ADOPTED this 15th day of September, 2005, by the following vote:

AYES: Jim Dodson, Leonard Griffin, Ann Gregg, and Steve Rodrigues

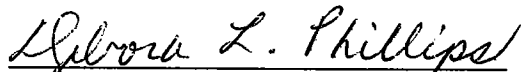
NOES:

ABSENT: Kathleen Burr

ABSTAIN:

  
\_\_\_\_\_  
Chairperson, Board of Directors  
Antelope Valley Resource  
Conservation District

ATTEST:

  
\_\_\_\_\_  
Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICTS OF LOS ANGELES COUNTY DISTRICT NO. 14, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-69 (4-138), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2004-26, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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PASSED, APPROVED, AND ADOPTED this 27th day of September, 2005, by the following vote:

AYES: Council Members: Jeffra, Sileo, Visokey, Vice-Mayor Hearn, Mayor Roberts

NOES: None

ABSENT: None

ABSTAIN: None




Frank C. Roberts, Mayor  
Lancaster, CA

ATTEST:

  
Secretary

Approved as to Form:

  
City Attorney

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICTS OF LOS ANGELES COUNTY DISTRICT NO. 14, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-69 (4-138), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2004-26, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito Abatement & Vector Control District, the Board of Directors of County Sanitation Districts of Los Angeles County District No. 14, the Board of Directors of the Antelope Valley Resource Conservation District, the Board of Directors of the Antelope Valley-East Kern Water Agency, and the City Council of the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-69 (4-138) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, County of Los Angeles Consolidated Fire Protection District, Lancaster Cemetery District, Antelope Valley Mosquito Abatement & Vector Control District, County Sanitation Districts of Los Angeles County District No. 14, Antelope Valley Resource Conservation District, Antelope Valley-East Kern Water Agency, and the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-69 (4-138) is approved and accepted.

2. For fiscal years commencing on or after July 1, 2006, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-69 (4-138) shall be allocated to the affected agencies as indicated in the enclosed Worksheets.

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-69 (4-138).

4. If at any time after the effective date of this Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

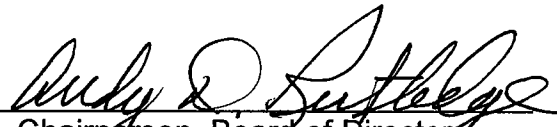
PASSED, APPROVED, AND ADOPTED this 13<sup>th</sup> day of September, 2005, by the following vote:

AYES: 7


NOES: 0

ABSENT: 0

ABSTAIN: 0

  
Chairperson, Board of Directors  
Antelope Valley-East Kern Water Agency

ATTEST:

  
Secretary



**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:** Waterworks District # 40 ANTELOPE VALLEY  
**Account No.** 047.04  
**TRA:** 5870  
**Effective Date:** July 1, 2005  
**Annexation Number:** 40-69(4-138), LAFCO Designation 2004-26

**Waterworks District # 40, Antelope Valley**  
**Based on their 2004-05 Tax Sharing Ratios**

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.428818304	42.8818%	0.013364537	0.005730958	-0.005813868	0.423004436
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.013364537	0.000001509	0.000000000	0.000112884
3.01 L A COUNTY LIBRARY	0.028868023	2.8868%	0.013364537	0.000385808	-0.000385808	0.028482215
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173609386	17.3609%	0.013364537	0.002320209	-0.002320209	0.171289177
7.31 L A C FIRE-FFW	0.006090809	0.6091%	0.013364537	0.000081401	0.000000000	0.006090809
53.30 LANCASTER CEMETERY DISTRICT	0.001581137	0.1581%	0.013364537	0.000021131	-0.000021131	0.001560006
61.05 ANTELOPE VLY MOSQ. & VECTOR CONTR	0.001990193	0.1990%	0.013364537	0.000026598	-0.000026598	0.001963595
66.45 CO SANIT DIST NO 14 OPERATING	0.029768748	2.9769%	0.013364537	0.000397846	-0.000397846	0.029370902
68.05 ANTELOPE VY RESOURCE CONSERV DIST	0.000935860	0.0936%	0.013364537	0.000012505	-0.000012505	0.000923155
186.01 CITY-LANCASTER TD #1	0.067561043	6.7561%	0.013364537	0.000902922	-0.000902922	0.066658121
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018968627	1.8969%	0.013364537	0.000253507	-0.000253507	0.018715120
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.013364537	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.013364537	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.013364537	0.000018717	Exempt	0.001400525
400.21 CHILDREN'S INSTL TUITION FUND	0.002779558	0.2780%	0.013364537	0.000037148	Exempt	0.002779558
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054943149	5.4943%	0.013364537	0.000734290	Exempt	0.054943149
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010525309	1.0525%	0.013364537	0.000140666	Exempt	0.010525309
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000834184	0.0834%	0.013364537	0.000011148	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.013364537	0.001291830	Exempt	0.096661062
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.013364537	0.000004747	Exempt	0.000355165
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047356090	4.7356%	0.013364537	0.000632892	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.013364537	0.000358706	Exempt	0.026840144
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.013364537</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.010134393</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>	<b>0.013364537</b>	<b>-0.010134393</b>		<b>1.000000000</b>

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.  
 (2) Must total 100%.  
 (3) Weighted average waterworks district share as verified by Auditor.  
 (4) Must total share reflected in Column (3).  
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.  
 (6) Final share distributions to be reflected in tax transfer resolution.

**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:** Waterworks District # 40 - ACO FUND  
**Account No.** 51.75  
**TRA:** 5870  
**Effective Date:** July 1, 2005  
**Annexation Number:** 40-69(4-138) , LAFCO Designation 2004-26

**Waterworks District # 40, ACO FUND**  
**Based on their 2004-05 Tax Sharing Ratios**  
 0.012235562

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.423004436	42.3004%	0.012235562	0.005175697	-0.005251603	0.417752834
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.012235562	0.000001381	0.000000000	0.000112884
3.01 L.A. COUNTY LIBRARY	0.028482215	2.8482%	0.012235562	0.000348496	-0.000348496	0.028133719
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.171289177	17.1289%	0.012235562	0.002095819	-0.002095819	0.169193358
7.31 L A C FIRE-FFW	0.006090809	0.6091%	0.012235562	0.000074524	0.000000000	0.006090809
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.010134393	1.0134%	0.012235562	0.000124000	-0.000124000	0.010010393
53.30 LANCASTER CEMETERY DISTRICT	0.001560006	0.1560%	0.012235562	0.000019088	-0.000019088	0.001540918
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001963595	0.1964%	0.012235562	0.000024026	-0.000024026	0.001939569
66.45 CO SANIT DIST NO 14 OPERATING	0.029370992	2.9371%	0.012235562	0.000359369	-0.000359369	0.029011533
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000923155	0.0923%	0.012235562	0.000011295	-0.000011295	0.000911860
186.01 CITY-LANCASTER TD #1	0.06658121	6.6658%	0.012235562	0.000815600	-0.000815600	0.065842521
300.10 ANTELOPE VY-EAST KERN WATER AGY	0.018715120	1.8715%	0.012235562	0.000228990	-0.000228990	0.018486130
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.012235562	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.012235562	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.012235562	0.000017136	Exempt	0.001400525
400.21 CHILDREN'S INSTIL TUITION FUND	0.002779558	0.2780%	0.012235562	0.000034009	Exempt	0.002779558
689.01 WESTSIDE UNION SCHOOL DISTRICT	0.054943149	5.4943%	0.012235562	0.000672260	Exempt	0.054943149
689.06 CO.SCH.SERV.FD. - WESTSIDE UNION	0.010525309	1.0525%	0.012235562	0.000128783	Exempt	0.010525309
689.07 DEV CTR HDCPD MINOR WESTSIDE UN	0.000834184	0.0834%	0.012235562	0.000010207	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.012235562	0.001182702	Exempt	0.096661062
717.06 CO.SCH.SERV.FD. - ANTELOPE VALLEY	0.000355165	0.0355%	0.012235562	0.000004346	Exempt	0.000355165
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047356090	4.7356%	0.012235562	0.000579428	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.012235562	0.000328404	Exempt	0.026840144
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.012235562</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.009278285</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>	<b>0.012235562</b>	<b>-0.009278285</b>		<b>1.000000000</b>

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.0000000000.  
 (2) Must total 100%.  
 (3) Weighted average waterworks district share as verified by Auditor.  
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